



Remarks

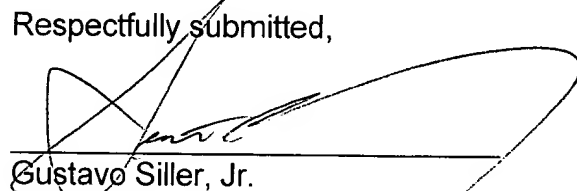
Restriction/Election

Pursuant to the election/restriction requirement set by the Examiner, Applicant has herein elected Claims 1 – 26, which are drawn to a spin valve magnetic element. Applicants submit that Claims 1 – 26 are directed to a single patentably distinct invention and has accordingly elected the corresponding Group I of claims, as required by the Examiner.

Conclusion

Therefore, in view of the above amendment and remarks, Applicants respectfully submit that this application is in condition for allowance and such action is earnestly requested. If for any reason, however, the Examiner feels that a telephone interview would be helpful in resolving any remaining issues the Examiner is respectfully requested to contact Applicant's undersigned attorney.

Respectfully submitted,



Gustavo Siller, Jr.
Registration No. 32,305
Attorney for Applicant

BRINKS HOFER GILSON & LIONE
P.O. BOX 10395
CHICAGO, ILLINOIS 60610
(312) 321-4200